

## Chapter 25.—Military Department.

(C. A. C., Articles 469—507.)

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**Subsistence Allowance to Military Deserters provided by Police Officers capturing them to be recovered by Bills presented at the Treasury.**

372. Expenses incurred by the Police Department in providing subsistence for Military deserters apprehended by Police Officers, should be recovered by bills presented at the nearest Treasury, which will immediately be paid by Treasury Officers, and debited to the Military Department as a miscellaneous payment.

The bill should be preferred by the District Superintendent of Police, and should be supported by a copy of the report on which the deserter was apprehended, on which an endorsement should be made by the officer who provided the subsistence, showing from what date to what date subsistence was provided, and the amount actually paid.

Ordinarily the subsistence money should not exceed one anna and eight pies per day (*vide* Article 221, Army Regulations, Volume I, Part II).

### Submission of Schedules of all Military Accounts.

373. Attention is invited to Article 505 of the Civil Account Code, under which Treasury Officers should submit to the Accountant General:—

i.—Bi-monthly, with the lists of payments—

“(a) A Schedule of Cheques and Transfer Receipts with Cheques and Transfer Receipts” (C. A. C. Form 66);

“(b) Schedules of Military Miscellaneous Payments, in *duplicate*, with supporting vouchers” (C. A. C. Form 67);

ii.—Monthly, with the Cash Account—

“A Schedule of receipts in *duplicate*” (C. A. C. Form 65).

The correct heads in the Military Schedules, to which items which are frequently incorrectly classified, should be taken are:—

(a) Remittance Transfer receipts issued on Treasure chests should be entered in the Receipt Schedule in the column provided for the purpose in C. A. C. Form 65.

(b) When such receipts are cancelled, the amounts should be entered in a separate column to be opened in the Disbursement Schedule before “Cheques against assignments.”

(c) Unexpended balances of cheques from Pension Paymaster should be credited under “Departmental Receipts.”

Add the following as a 'note' below Article 373 :—

The Treasury Officer should see that each officer who pays money into the Treasury as a Military receipt, or draws money by issuing cheques, remittance transfer receipts, etc., as a Military disbursement states on the receivable order, cheque, or other document that the amount should be credited to or debited against the Military Account circles concerned, which are as follows—

- (1) Northern Circle embracing the Peshawar, Rahwalpindi, Lahore Divisions and the Kohat, Bannu and Derajat Brigades.
- (2) Eastern Circle embracing the Lucknow and Meerut Divisions.
- (3) Western Circle embracing the Quetta, Mohow and Poona Divisions and Aden Brigade.
- (4) Secunderabad Division.
- (5) Burma Division.
- (6) Controller of Military Supply Accounts, for all transactions connected with Ordnance, Army Remount, Clothing and Medical Stores Department, etc."

(*Vide* C. G.'s No. 1594, dated 20th August 1909 (Ind. No. T. A. M.—1221); and No. 1595, dated 20th August 1909 (Ind. No. T. A. M. 1222).

(e) Remittances from Officers of the *Ordnance* and *Medical* Departments should be credited as "Receipts from other sources," in the column "Recoveries by Civil Authorities for the Military Department" (C. A. C. Form 65).

**377.** To avoid disputes between the Civil and Military Departments when animals (camels, mules, etc.) or stores are purchased, it will be necessary to furnish the Military Department receipt for the animals or articles made over, in addition to the authority for the purchase, and the voucher (vendor's bill and receipt). When there is no representative of the Military Department to

whom the animals or stores can be handed over, the Civil Officer should furnish proof that he has made them over to the Railway Authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the Railway. If necessary, the Treasury Register may be interleaved, so that remarks may be recorded as to subsequent recoveries, adjustments and the disposal of stores, etc.

378. A special receipt schedule in Form 65 of the C. A. C. should also be opened for each expedition, and whenever a sum is credited, reference should invariably be given to the original debit, the whole or part of which is recovered, and special care should be taken not to mix up the accounts of one expedition with those of another.

Add the following new Article :—

*Court and Process fees realised in Cantonment Magistrates' Courts.*

“ 378-A.—Court and Process fees realised in cash in Cantonment Magistrates' Courts are Military receipts, while receipts realised by the sale of Court Fee Stamps are creditable as civil receipts under head “IV Stamps” and should be adjusted accordingly. The amounts realised in cash on account of the items noted below are really “Stamp receipts” and should be credited to the Civil Department under IV Stamps :—

- (1) Duty on unstamped paper ;
- (2) Duty on insufficiently stamped paper ;
- (3) Fines and Penalties ;
- (4) Adjudication fees.

The third item refers only to the amounts levied executively under the Stamp Acts, and not to ordinary judicial fines and forfeitures, which should be credited as Military receipts.”

(G. I., F. D., No. 6128-A, dated 28th October 1908 ; Ind. No. T. A. M.-1394 ; and No. 6465-A., dated 11th November 1908 ; Ind. No. T. A. M.-1486.)